

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Daniel R. Szkirpan
DOCKET NO.: 06-20998.001-R-1
PARCEL NO.: 23-27-206-061-0000

The parties of record before the Property Tax Appeal Board are Daniel R. Szkirpan, the appellant, and the Cook County Board of Review.

The subject property consists of a 43,734 square foot parcel of vacant land, or class 1-00 property, located in Palos Township, Cook County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted three suggested comparable parcels located within six blocks of the subject. The parcels range in size from 29,136 to 67,954 square feet with land assessments ranging from \$5,448 to \$14,949 reflecting market values ranging from \$0.84 to \$0.99 per square foot. The subject's assessment is \$14,432 which reflects a market value of \$1.50 per square foot.

At hearing, the appellant stated that the subject, as well as the three suggested comparables are all zoned R-1A. The appellant also stated that a minimum build able lot within his jurisdiction requires one acre of land. The appellant further stated that the subject has a number of undesirable aspects including: a 26 foot flora and fauna easement that is the for the sole benefit of his neighbor to the west; the subject contains a large concrete storm sewer pipe that discharges rainwater from the adjacent subdivision directly onto the subject property; the subject consisting of a corner lot has a restrictive 50 foot corner side yard setback which further limits the net effective build able area for the subject; and the front yard setback which was

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$ 10,500
IMPR.:	\$ 0
TOTAL:	\$ 10,500

Subject only to the State multiplier as applicable.

PTAB/rfd5821

originally thought to be 50 feet upon building department review was determined to be 80.37 feet. The appellant argued that the excessive front yard setback combined with the excessive corner side yard setback, the 26 foot flora and fauna easement and the subject's steep topography drastically reduces the subject's build able area compared to other interior lots in the area. In support of these claims, the appellant submitted a copy of the subject's plat of subdivision, a topographical survey as well as letters from the Village of Palos Park regarding village ordinances and zoning. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" disclosing the subject's assessment of \$14,432. In support of the assessment the board of review submitted property characteristic printouts and descriptive data on four parcels suggested as comparable to the subject and have the same neighborhood code as the subject. The parcels range in size from 36,851 to 47,598 square feet with land assessments ranging from \$9,262 to \$18,325 reflecting market values of \$1.50 or \$1.75 per square foot.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds the appellant's comparables are very similar to the subject. These properties have land values of either \$0.84 or \$0.99 per square foot. The subject's per square foot land value of \$1.50 is well above this range of properties. After considering the similarities in the appellant's suggested comparables when compared to the subject property, the Board finds the evidence submitted is sufficient to cause a change in the subject's assessment.

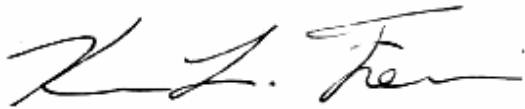
The Board gives less weight to the board's comparables because it appears the board of review failed to consider the somewhat undesirable aspects associated with the subject.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.